

Low-Income Taxpayer Clinics

2001 Grant Application Package and Guidelines



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Internal Revenue Service

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DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

J U L 31 2000

Dear Prospective LITC Grant Applicant:

The 2001 Low-income Taxpayer Clinic (LITC) Grant Program, that was recently announced in the Federal Register, is now underway. This package contains the current program guidelines, eligibility information, certification and assurance documents, and other materials needed to prepare your grant application. Grants may be awarded to qualifying organizations to fund one-year, two-year or three-year project periods.

Completed applications should be sent to the Internal Revenue Service, Attention LITC Program Manager, OP:C:E:W.-E, NCFB, Room C7-171, 5000 Ellin Road, Lanham, MD 20706. The costs of preparing and submitting a grant application are the sole responsibility of the applicant. All applications must be received at the address shown above by no later than September 25, 2000. All applications will be reviewed and applicants will be notified of their selection or non-selection by our office.

Questions may be directed to Eli McDavid, LITC Program Manager, at 202-283-0181, Beverly Smith, LITC Program Analyst, at 317-226-6771 or Carolyn Sanders-Walsh, LITC Program Analyst, at 202-283-0769. E-mail inquiries may be sent to LITCGRANTO-m1.irs.gov. Thank you for your interest in the LITC Grant Program.

Sincerely,

A handwritten signature in black ink, reading "John B. Gunner".

John B. Gunner
National Director, Education, Walk-in,
and Correspondence Improvement Division

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Paperwork Reduction Act Notice:

This application package is provided to applicants for awards under the Low-income Taxpayer Clinic Grant Program. The information is requested from the applicants in order to determine their eligibility for an LITC grant and evaluate their grant proposals. Applicants are not required to respond to this collection of information unless it displays a currently valid OMB number. The estimated average burden associated with this collection of information is 60 hours per respondent for program sponsors and 2 hours for student and program participants. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. Do not send grant application forms to this address. Grant applications should be sent to: Internal Revenue Service, Attn: LITC Program Manager, OP:C:E:W:E, NCFB Room C7-171, 5000 Ellin Road, Lanham, MD 20706.

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I. LITC PROGRAM INTRODUCTION

This publication outlines requirements for the development, expansion or continuation of a qualifying IRS Low-Income Taxpayer Clinic (LITC) Program and provides instructions on how to apply for a LITC grant award. Acceptance into the Program will be based on information included in the LITC Program Application and Guidelines. The Program Application must be completed thoroughly and accurately. Please retain this publication for future reference.

The LITC Program provides matching grants for qualifying organizations that provide legal assistance to low-income taxpayers in controversies with the Internal Revenue Service (IRS) and/or inform individuals for whom English is a second language of their tax rights and responsibilities. For purposes of this package, taxpayers for whom English is a second language are referred to as ESL taxpayers. ESL taxpayers are those with limited English proficiency. Low-income status is determined by reference to federal poverty guidelines updated annually by the Department of Health and Human Services (HHS). In addition, a clinic cannot charge more than a nominal fee for its services.

Section 3601 of the Internal Revenue Service Restructuring and Reform Act of 1998, Public Law 105-206, July 22, 1998, added new Internal Revenue Code (IRC) section 7526, authorizing the IRS to award organizations matching grants of up to \$100,000 per year. Applications will be accepted for project periods of up to three years. Funding will be provided by budget periods of one year, subject to the availability of annual appropriated funds. With respect to applications for two-year or three-year project periods, the second and third years will be funded subject to satisfactory performance, compliance with grant terms, and availability of annual appropriated funds. All grant funds awarded to a LITC must be used for the LITC Project authorized in the grant.

II. LITC PROGRAM REQUIREMENTS

A. ELIGIBILITY STANDARDS

Organizations participating in the LITC program must meet the following eligibility standards:

1. Be a clinic that represents and/or refers low-income taxpayers in controversies with the IRS and/or operates programs to inform individuals for whom English is a second language about their tax rights and responsibilities.
 - a. The term “clinic” includes:
 - A clinical program at an accredited law, business, or accounting school in which students represent low-income taxpayers in controversies with the IRS;
 - An organization described in Internal Revenue Code (IRC) § 501(c) and exempt from tax under IRC § 501(a) that represents low-income taxpayers in controversies with the IRS;
 - An organization described in IRC § 501(c) and exempt from tax under IRC § 501(a) that refers low-income taxpayers to qualified representatives (referral activity); and/or
 - An organization described in IRC § 501(c) and exempt from tax under IRC § 501(a) that operates programs to inform individuals for whom English is a second language about their tax rights and responsibilities.

b. The term "controversies" includes:

- Representing low-income taxpayers by providing assistance to a non-filer who has not yet been contacted by the IRS.
- An examination, appeals or collection matter.
- Grant funds may be expended to represent or refer a low-income taxpayer involved in a state or local tax controversy, or on programs to inform ESL taxpayers about their state or local tax rights and responsibilities, if the clinic is also representing or referring that taxpayer in a federal tax controversy or informing ESL taxpayers about their federal tax rights and responsibilities.

c. The "referral activity" for which grant funds may be expended is the referral of low-income taxpayers to entities or organizations providing *pro-bono* legal services to low-income individuals.

d. A "program to inform" is one in which the clinic has direct consultative contact with ESL taxpayers about their tax rights and responsibilities.

Examples of qualifying activities are:

- A program that assists targeted taxpayers in the preparation of federal tax returns or other required tax forms.
- An educational program conducted by a clinic and attended by ESL taxpayers.

e. A "qualified representative" is any individual, whether or not an attorney, who is authorized to practice before the IRS or applicable court.

2. Be a clinic that supports qualifying activities that it conducts within a broader spectrum of activity, i.e., the operation of a "clinic within a clinic" does not disqualify an applicant from eligibility for a LITC grant award. A clinic may provide representation in non-tax matters as well as representation in tax matters. Such clinics must reasonably allocate their expenses and matching funds for services shared with non-qualifying programs or other organizations in determining allowable expenses for LITC funding and their compliance with the statutory matching funds requirement. See OMB Circular A-21, "Cost Principles for Educational Institutions" and Circular A-122, "Cost Principles for Non-Profit Organizations".

- A tax clinic within a tax clinic is not eligible to receive grant funds.
- A clinic may be awarded a LITC grant although it anticipates it will not begin the actual conduct of qualifying activities until after the first year of the grant period, i.e., starting up operations qualify for grant funding. Such applicants must, however, satisfy the statutory matching funds requirement during the year covered by the grant. In addition, LITC grants to such applicants will be conditioned on the conduct of qualifying activities during the immediate succeeding year.

3. Not charge more than a nominal fee for clinic services (except for reimbursement of actual costs incurred). A nominal fee is a fee that is substantially below the fair market value of the service

performed. An additional fee may be charged for subsequent issues that arise after initial assistance.

Additional eligibility criteria:

1. If the clinic represents and/or refers low-income taxpayers in controversies with the IRS:
 - At least 90 percent of taxpayers represented and/or referred must have incomes which do not exceed 250 percent of the poverty guidelines published annually by HHS ("90/250 income requirement"); and
 - The amount in controversy for any taxable year generally must not exceed the amount specified in IRC section 7463, currently \$50,000;

a. "Income Ceilings"

Based on the 2000 poverty guidelines published on February 15, 2000, the income ceilings for low-income representation are as follows:

Size of Family Unit	Income Ceiling (250% of Poverty Guidelines)
1	\$20,875
2	\$28,125
3	\$35,375
4	\$42,625
5	\$49,875

For family units with more than five members add \$7,250 for each additional member. Applicants may use the 2000 income ceilings for the population served during the project period prior to the required adoption of the 2001, 2002 and 2003 ceilings, regardless of the date of client intake.

Please see HHS Guidelines at <http://aspe.os.dhhs.gov/poverty/poverty.htm> for Alaska and Hawaii poverty guidelines.

Applicants may use the 2001, 2002 and 2003 income ceilings as soon as the official poverty guidelines are published to determine whether a client seeking representation is a low-income client for purposes of LTC funding. Applicants must adopt the 2001, 2002 and 2003 income ceilings within 30 days from the date of publication of the HHS poverty guidelines.

- b. "Income" is defined in accordance with the statistical definition used by the U.S. Bureau of the Census.
 - 1) Income includes total annual cash receipts before taxes with the exceptions provided in 2) below. Income includes, e.g. salaries before deductions, net receipts from self-employment (receipts after deductions for business expenses), alimony, child support, federally funded and other public assistance, social security, private pensions, university scholarships, dividends, interest, net gambling winnings, regular insurance or annuity payments.

2) Income does not include capital gains, withdrawals from a bank, money received from the sale of property, a house or a car, tax refunds, gifts, loans, a lump sum inheritance, one-time insurance payments, disability payments, compensation for injury or non-cash benefits (including, e.g., employer paid or union paid portion of employee fringe benefits).

- c. A "family unit" is defined as an unrelated individual or a family. An unrelated individual is a person 15 years old or over who is not living with persons related by birth, marriage or adoption. A family is a group of two or more persons related by birth, marriage, or adoption who live together. However, if related individuals live together, but the person seeking assistance from the clinic is financially independent, then that person may be treated as a family unit. If two unrelated individuals live together, they constitute two family units.

For purposes of determining the total number of taxpayers represented or referred in controversies with the IRS (both those who do and do not meet the income requirements) and the total number of ESL taxpayers assisted, a joint return counts as two taxpayers assisted. If only one spouse on a joint return is represented or referred, the represented spouse counts as one taxpayer assisted.

- d. Applications of the income ceilings.

- 1) The income ceilings should be considered at the time of the client's intake, whether the organization provides representation in tax controversies or refers eligible individuals to other organizations or panels for such representation. The taxpayer's status as a low-income taxpayer for grant program purposes will not change based on subsequent changes in the taxpayer's financial condition.
- 2) The Internal Revenue Service will apply the 90/250 income requirement by looking to the population served during the project period specified in the grant agreement.
- 3) Whether the 90/250 income requirement is met is determined based on taxpayers actually represented. For this purpose, representation occurs when the attorney-client relationship is memorialized through a letter of engagement, a *pro bono* representation agreement, or a Form 2848, Power of Attorney.
- 4) Satisfaction of the 90/250 income requirement is determined based on the means testing of family units, not on the average income of the taxpayers represented or referred. Therefore, a clinic must maintain records for the total number of taxpayers represented (or referred) in controversies with the IRS and the number of taxpayers represented (or referred) in controversies with the IRS who have incomes which do not exceed 250 percent of the poverty level and whose cases meet the amount in controversy requirement.
- 5) A clinic must base its determination of whether a taxpayer satisfies the 90/250 income requirement on current income information provided by the taxpayer to the clinic on an intake form (or similar form) at the time the taxpayer seeks the clinic's assistance. This determination should not be made based on a taxpayer's tax return (other than the current year's return), even if accompanied by a certification that the taxpayer's circumstances have not changed since the return was filed.

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- 6) If a clinic both represents and refers taxpayers, the 90/250 income requirement is determined on the basis of aggregate representations and referrals.

2. Applicants must provide matching funds on a dollar-for-dollar basis for all LTC grant funds received.

- Cash contributions and third party in-kind, i.e., donated property or services, qualify as matching funds. The salary (including fringe benefits) paid for the individuals performing services for the clinic may count as matching funds and the cost of equipment used in the clinic may count as matching funds. The value of volunteer services furnished by professional and technical personnel, consultants and other skilled and unskilled labor may be counted as matching funds if the service is an integral and necessary part of an approved project or program. The rates for volunteer services shall be determined consistent with the principles stated in OMB Circular A-110, "Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals and Other Non-Profit Organizations", Subpart C, Section .23. Services provided by students to satisfy an academic requirement, e.g., representation of taxpayers by students enrolled in a clinic sponsored by a law or business school, do not qualify as matching funds.
- Program income, i.e., the clinic's receipts from activities that serve grant purposes, counts as matching funds. E.g., fees for legal services, registration fees for training and technical assistance programs for tax practitioners who serve the low-income community, and registration fees for informational programs for persons for whom English is a second language may count as matching funds.
- Indirect expenses, including general overhead of the institution sponsoring the clinic, shall not be counted as matching funds, except for salaries and equipment as indicated above.
- Grant awards may be made on the basis of good faith estimates of matching funds, including pledges or likely sources of funding.
- For a clinic to obtain a grant payment in advance of actual disbursement or receipt of the required non-federal match, the clinic must have firm commitments for the required matching funds. A firm commitment at a minimum consists of a binding written agreement between the grantee and the source of the matching funds that is conditioned solely upon the availability of federal assistance (and such other conditions as approved by the Service).
- Funds from other federal grants cannot be counted as matching funds unless authorized by statute.

B. ADMINISTRATIVE REQUIREMENTS AND OTHER INFORMATION

1. Grant award administrative requirements are set forth in OMB and Treasury Circulars. The basic administrative requirements applicable to individual Grant Agreements are contained in OMB Circular No. A-110, "Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals and Other Non-profit Organizations" and OMB Circular A-133, "Audits of States, Local Governments, and Non-profit Organizations". Section VI of this publication briefly describes applicable audit requirements. All applicable provisions of these circulars as revised, and any existing and further supplements and revisions are incorporated into these program requirements and into all Grant Agreements entered into between the IRS and clinics.

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2. Programs involving use of federal funds are governed by a wide variety of federal laws, federal regulations, Executive Orders of the President, circulars and directives from the Office of Management and Budget and other Federal agencies. These include:
 - Certain civil rights laws, as amended by the Civil Rights Restoration Act, Public Law 100-259, 102 Stat. 28, March 22, 1988;
 - Restrictions on political activities at 18 U.S.C. §§ 595, 598, 600-603;
 - The preservation requirements in the National Historic Preservation Act (16 U.S.C. § 470 et seq.) and the Archeological and Historic Preservation Act of 1966 (16 U.S.C. § 469a-1 et seq.);
 - Environmental requirements of the Clean Air Act (42 U.S.C. § 7401 et seq.);
 - The non-pollution requirement of the Federal Water Pollution Control Provisions (33 U.S.C. § 1251 et seq.); and,
 - Restrictions on lobbying (18 U.S.C. § 1913).
 3. Certifications are required for LITC funding, according to the “common rule” on non-procurement, debarment and suspension adopted by Department of Treasury at 31 CFR, Part 19, Subpart F. This means you must certify that your organization and its principals are not presently debarred or suspended from covered transactions by any Federal agency. In addition, you must certify that within the 3-year period before applying for a grant, your organization and its principals have not been convicted of or had a civil judgment rendered against them for fraud, theft or certain other offenses, and have not had one or more public transactions terminated for cause or default. You must also certify that your organization and its principals are not presently criminally or civilly charged with certain offenses.
 4. Additional certifications are required according to the Government-wide requirements for a drug-free workplace (Pub.L. 100-690, Title V, Subtitle D, 41 U.S.C. §§ 702-707), adopted by Department of Treasury at 31 CFR, Part 19, Subpart F.
 5. Certification forms are included in the forms section of this application package.

C. GRANT AGREEMENT

LITC organizations execute Grant Agreements with the IRS in compliance with Public Law 105-206. The IRS, subject to the availability of appropriated funds, is authorized to award grants to provide matching funds for the development, expansion, or continuation of qualified LITCs. The LITC Grant Agreement includes functions and duties to be performed by the LITC grantee, geographic area of clinic services as specified in proposed program plan, maximum amount of grant award, type of services to be performed by clinic, grant period, additional requirements specified in the application package and other pertinent information. The LITC Grant Agreement may be awarded for up to three years periods of performance. Periods of performance may be:

- Single Year Award January 1, 2001 through December 31, 2001
- Two Year Award January 1, 2001 through December 31, 2002; or
- Three Year Award January 1, 2001 through December 31, 2003

Grant Agreements with an approved program plan of two or three years will be funded for each subsequent year subject to the availability of annual appropriated funds, satisfactory performance, and compliance with grant terms. Grant Agreements entered into prior to Congress passing an appropriations act for the fiscal year that is covered by the agreement are contingent on availability of funds. The necessity for re-negotiation, suspensions, or terminations of Grant Agreements will be determined solely by the IRS and will not be subject to appeal.

A grantee's failure to satisfy grant terms and conditions may result in sanctions in accordance with Paragraph .62 of OMB Circular A-110.

D. CIVIL RIGHTS REPORTING REQUIREMENTS

1. OVERVIEW

This information is being collected to enforce Title VI of the Civil Rights Act of 1964, which prohibits discrimination on the basis of race, color, or national origin; Title IX of the Education Amendments of 1972, as amended, which prohibits discrimination on the basis of sex; Section 504 of the Rehabilitation Act of 1973, as amended, which prohibits discrimination on the basis of disability; and Age Discrimination Act of 1975, as amended, which prohibits discrimination on the basis of age. This section describes the data collection and reporting requirements required of Low-Income Taxpayer Clinic grant applicants by the IRS to meet its responsibilities under Title VI.

2. CIVIL RIGHTS REPORTING REQUIREMENTS

This information is required under the Department of Justice regulation and must be submitted prior to the approval of any IRS financial assistance application. Recipients of LTC grants shall provide updated information as conditions warrant. All applicants are required to submit to the IRS the information outlined below. As a condition for eligibility under the LTC grant program, the applicant must provide the requested information in their grant application package.

- a. A list of active lawsuits or complaints naming the applicant which allege discrimination on the basis of race, color, national origin, age, sex, or disability with respect to service or benefits being provided. The list should include: the date the lawsuit or complaint was filed; a summary of the allegation; and the status of the lawsuit or complaint, including whether the parties to a lawsuit have entered into a consent decree.
- b. A description of all pending applications for financial assistance and all financial assistance currently provided by other Federal agencies. For all applicants for IRS financial assistance, this information should be relevant to the organizational entity actually submitting the application, not necessarily the larger agency or department of which the entity is a part.
- c. A summary of all civil rights compliance review activities conducted in the last three years. The summary shall include: the purpose or reason for the review; a summary of the findings and recommendations of the review; and a report on the status and/or disposition of such findings and recommendations. For all applicants for IRS assistance, this information should be relevant to the organizational entity actually submitting the application, not necessarily the larger agency or department of which the entity is a part.
- d. A signed and dated Statement of Assurance Concerning Civil Rights Compliance agreeing that all of the records and other information required have been or will be compiled, as appropriate, and maintained by the applicant, recipient, or sub-recipient.

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- e. Additional data may be requested only to the extent that it is readily available or can be compiled with reasonable effort, and is found to be necessary to make a civil rights compliance determination. Examples of data and information which, to the extent necessary and appropriate for determining compliance with Title VI may be as follows, but not limited to:
 - 1) The manner in which services are or will be provided by the program in question, and related data necessary for determining whether any persons are or will be denied such services on the basis of prohibited discrimination;
 - 2) The population eligible to be served by race, color, national origin, age, or disability;
 - 3) Data regarding covered employment, including use or planned use of bilingual public contact employees serving beneficiaries of the program where necessary to permit effective participation by beneficiaries unable to speak or understand English;
 - 4) The location of existing or proposed facilities connected with the program, and related information adequate for determining whether the location has or will have effect of unnecessarily denying access to any persons on the basis of prohibited discrimination;
 - 5) The present or proposed membership, by race, color, national origin, sex, age, or disability, in any planning or advisory body which is an integral part of the program; and
 - 6) Data, such as demographic maps, the racial composition of affected neighborhoods or census data.

The civil rights reporting requirement information shall be updated, as appropriate, by the applicant with each application for financial assistance. Each application for financial assistance shall be reviewed for its civil rights reporting requirements by an external civil rights unit staff member. Upon completion, the reviewer shall forward a letter of compliance to the applicant indicating the civil rights determination. Financial assistance shall not be awarded to the applicant until the civil rights reviewer has issued a finding of compliance or conditional compliance. The DOJ regulations state that all Federal agency staff determinations of Title VI compliance shall be made by, or be subject to review by the agency's civil rights office.

If you need additional information or have any questions, please contact Mr. Harry T. Takai, Civil Rights Unit Manager, at (202) 927-3497.

III. COMPLETION AND SUBMISSION OF LITC APPLICATION PACKAGE

A. APPLICATION CONTENTS

1. BACKGROUND INFORMATION

This section is designed to solicit information concerning an organization's qualifications. Provide specific responses for each requirement and keep comments concise and relevant. Double-space and number answers to correspond with the appropriate requirement.

- a. Describe nature of organization. Include a full explanation of existing affiliation with other organizations such as schools, governmental bodies, or other charitable organizations.
- b. Describe experience in coordinating a LITC program. Include type and duration of service, target groups and geographic areas covered.

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- c. Describe experience in delivering services to low-income taxpayers and taxpayers for whom English is a second language. Include type of service provided, number of individuals reached, and geographic area covered.
 - d. Describe the organization's ability to properly utilize and account for program funds. Include examples of experience in managing federal grants, if any, and a description of the organization's existing accounting system and accounting support staff. Include copies of relevant internal procedures, and other pertinent information.
 - e. Provide background information on quality of management staff. List titles, responsibilities and qualifications of top five members of professional staff who will be involved with the LITC Program.
 - f. Provide statement of accreditation. Describe accrediting body, i.e., name address and affiliation, etc.

2. PROGRAM PLAN

The mission of the IRS is to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.

This section is designed to solicit information concerning the proposed plans to represent taxpayers, refer taxpayers, and/or to inform individuals for whom English is a second language about their tax rights and responsibilities as they relate to the IRS mission. Information regarding the methods and procedures that will be used in implementing the program should be stated in this section. Please include information regarding how the plans relate to achievement of the goals of the LITC statute and IRS mission.

Describe your proposed program plan. The plan should not be limited to what has been done in the past or to existing programs. Include, a description of the type of assistance (representation, referral, and/or ESL) that will be provided if an award is granted. If more than one type of assistance is requested, describe a program plan for each. Double space and number responses to coincide with the appropriate requirement.

- a. State your program goals. Provide a detailed description of your program goals by the type of assistance. If your program goals extend beyond one year, state goals by annual increments up to three years.
- b. Briefly describe the steps planned to ensure compliance with LITC program rules and administrative guidelines.
- c. Provide a detailed description of your plans for raising matching funds. Identify likely and committed sources of funds to match the amount of funding requested. Provide copies of any agreements, memoranda of understanding or similar documents pertaining to matching funds. Although the Service may execute a grant agreement based on good faith estimates of matching funds, no payment of grant funds in advance of actual receipt will be made in the absence of firm commitments.
- d. Identify geographic area(s) the clinic will serve.
- e. Include dates, days and hours of clinic operation. An accredited law, business or accounting school must indicate whether the clinic will be open seasonally or year round.
- f. Internal procedures for monitoring and evaluating clinic activities to ensure the program is administered in accordance with eligibility guidelines and that grant funds are used for program purposes. The following procedures must also be explained in this section, if applicable:

- 1) Plans for ensuring the 90/250 income requirement is satisfied;

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- 2) Plans for ensuring the amount in controversy for any taxable year generally does not exceed the amount specified in IRC Section 7463, currently \$50,000;
 - 3) Plans for ensuring that programs to inform taxpayers for whom English is a second language about their tax rights and responsibilities reach the targeted audience;
 - 4) How the nominal fee charged taxpayers will be determined; and,
 - 5) Plans for determining number of ESL taxpayers served.
- g. Describe actions planned to ensure students and other program participants provide quality representation to low-income taxpayers and/or quality information to taxpayers for whom English is a second language. Include a description of training planned for program participants. Describe your plans to ensure that assistance given by telephone is accurate.
 - h. A clinic at an accredited law, business or accounting school must describe methods and resources that will be used to identify students who participate in the clinic.
 - i. If taxpayers will be referred to a qualified representative, describe the pro-bono referral network that has or will be created.
 - j. Describe accounting procedures.
 - k. Describe method for allocating allowable expenses and matching funds between qualifying and non-qualifying activities or programs, if applicable.
 - l. Describe plans for audits and controls.
 - m. Describe plans for program publicity.
 - n. Indicate steps planned to ensure taxpayer privacy and to maintain confidentiality of tax returns and other taxpayer information.
 - o. Academic organizations must explain how the clinic will be staffed during periods of student absence, if applicable.
 - p. Describe the strategy for monitoring and evaluating program results (in short and long term), including how success will be defined and measured.

3. BUDGET/FINANCIAL INFORMATION

Applicants must use Standard Form 424A, "Budget Information-Non-Construction Programs" (Forms Section herein). A budget narrative should be submitted to explain the expenses stated on Standard Form 424A. If an organization conducts more than one qualifying activity, it must provide a budget breakdown by activity.

B. GENERAL INSTRUCTIONS FOR PACKAGE SUBMISSION

1. LITC APPLICATION PACKAGE REQUISITES

LITC Application Package must be assembled as described below and submitted in quadruplicate. The LITC Program Office will forward a copy of your Application Package to the IRS EEO Office for a pre-award civil rights compliance review.

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- All application documents must be typed, double-spaced and numbered at the bottom of the page.
 - All documents (originals and copies) must have original signature in blue ink.

2. LITC APPLICATION PACKAGE ASSEMBLY

It is very important that the LITC application package be assembled correctly. An improperly assembled or incomplete application will cause a delay in processing and may result in non-acceptance of the application. Copies of Standard Form 270, "Request for Advance or Reimbursement", Standard Form 272, "Federal Cash Transactions Report", Standard Form 269, "Financial Status Report", and IRS Form 12183, "Grant Agreement", are included in the Forms Section, but **are not** required to be submitted with your application package.

The application package should be assembled in the following manner:

- Standard Form 424, "Application for Federal Assistance", completed according to instructions provided with form and signed in blue ink (not a photocopy) by an authorized representative of the organization. (The LITC Catalog of Federal Domestic Assistance Number, Block #10, is 21.008).
- Background Information prepared according to instructions in Section III.A.1.
- Copy of the determination letter issued by IRS recognizing organization as exempt under IRC Section 501, if applicable.
- Statement of accreditation and information regarding accreditation body, if applicable.
- Standard Form 424A, Budget Information – Non-Construction Programs.
- Budget narrative.
- Copy of most recent audited or unaudited financial statements. If an unaudited financial statement is included, please explain why an audited financial statement is not available.
- Information concerning proposed source and amount of matching funding.
- Copy of Proposed Program Plan prepared according to instructions in Section III.A.2.
- Completed IRS Low Income Taxpayer Clinic (LITC) Application Information Sheet (Copy in Forms Section)
- Assurances and Certifications signed in blue ink by an authorized representative of the organization. Assurances and Certifications should be submitted in the following order.
 1. Standard Form 424B, "Assurances – Non-Construction Programs",
 1. "Certification Regarding Debarment, Suspension and Other Responsibility Matters Primary Covered Transactions,"
 2. "Certification Regarding Government-wide Requirements for Drug-Free Workplace (Grants)," and,
 3. "Statement of Assurance Concerning Civil Rights Compliance."

3. DELIVERY OF LITC APPLICATION PACKAGE

Applications must be **received** by the LITC Program Office no later than 4:00 p.m. local prevailing time on **September 25, 2000**:

At: (First Class Mailing)
Internal Revenue Service
ATTN: LITC Program Manager
OP:C:E:W:E, NCFB C7-171
5000 Ellin Road
Lanham, MD 20706.

(Courier or Hand Delivery)
Internal Revenue Service
New Carrollton Federal Building
Room C7-171
5000 Ellin Road
Lanham, MD 20706

Note: IRS hours of operation 8:00 a.m. - 4:00 p.m., EST, Monday through Friday, except for Federal holidays. Hand-delivered applications cannot be accepted at any other time or by any other office.

4. WITHDRAWAL

An application may be withdrawn at any time during the application process or prior to the time grant money is awarded. All withdrawals must be made in writing.

IV. SELECTION AND AWARD

Through the selection and award decision making process, the IRS will seek to implement Congress' intent to provide grants to qualified organizations throughout the United States for low-income representation, referral and ESL tax educational services.

The IRS may award grants with one year, two year, or three-year project periods to clinics evaluated under this application cycle's selection and award process. Clinics awarded a two or three-year grant based on acceptance of their program plans, will be funded annually to continue project performance. They will not undergo formal evaluation under the second and/or third year cycle selection and award process. However, two and three-year recipients will be reviewed annually for satisfactory performance and progress in meeting goals and objectives as well as compliance with grant terms.

All applications received in response to this announcement will undergo a preliminary eligibility screening. Applications that do not meet all eligibility screening criteria will be eliminated from the award process. Applications that pass the eligibility screening will be evaluated based on their Technical Merit, Cost and Other Considerations.

A. ELIGIBILITY SCREENING - Applications will be reviewed to determine the following information:

- Length of Project Period (Single Year, Two Year or Three Year);
- Type of Organization (Law/Business/Accounting School, 501(c) or Other);
- Type of Service Proposed (Representation, Referral, ESL); and,
- Status of Organization (Previous LITC, Existing Student Tax Clinic, Start-up or Other);

Applications will further be reviewed to determine if the following information or items are included in the application package:

- Inclusion of Budget and Budget Narrative;

-
- Information regarding creation of pro-bono referral network when organization does not intend to provide representation, if applicable;
 - Inclusion of amount taxpayers will be charged for representation, referral or ESL assistance;
 - Statement concerning 90/250 requirement, including copy of intake screening sheet organization will use to gather information;
 - Statement concerning general limitation on amount in controversy (currently \$50,000);
 - Inclusion of description of the source of matching funds;
 - Copy of most recent audited or unaudited financial statements;
 - Inclusion of certifications regarding non-procurement, debarment and suspension, government-wide requirements for a drug-free workplace and civil right assurance;
 - Inclusion of accreditation information, if academic organization; and,
 - Inclusion of letter granting IRS tax-exempt status for 501(c) organizations.

1. TECHNICAL EVALUATION

Applications that pass the eligibility screening process will be numerically ranked in each of the areas listed below based on the information contained in their proposed program plan. Each criterion reflects the maximum number of points that may be assigned. In assigning numerical points, the IRS will evaluate the program plan based on how it will assist in accomplishment of the LITC statute goals as stated elsewhere in the application package. Organizations can receive a maximum of 100 points. If you are applying for more than one qualifying activity (i.e. representation, referral, ESL, or combination thereof) each type of program will be evaluated separately. The ranking points will be assigned as follows:

- Quality of programs offered to assist low income taxpayers or individuals for whom English is a second language, including (Maximum 75 points):
 - * qualifications of administrators and qualified representatives;
 - * the amount of time devoted to the program by clinic staff;
 - * training clinic participants will be provided;
 - * plans for supervising clinic participants;
 - * procedures for ensuring the confidentiality of taxpayer information;
 - * publicity of clinic operations, and
 - * the dates and days and hours of clinic operation

- Experience in sponsoring a tax clinic where individuals with tax controversies with the IRS were represented, or

Experience in sponsoring a tax clinic where individuals with tax controversies with the IRS were referred, or

Experience in providing a program to inform individuals for whom English is a second language about their rights and responsibilities. (Maximum 10 points)

- Quality of grant administration and internal accounting procedures. (Maximum 10 points)
 - Number of low-income and ESL taxpayers in geographical area. (Maximum 5 points)
-

2. COST

- Appropriateness of funds sought for quantity and quality of services to be offered.

3. OTHER CONSIDERATIONS

To foster parity regarding clinic availability and accessibility for low-income and ESL taxpayers nationwide, the IRS will consider the geographic area of applicants as part of the decision making process.

If applications from more than one clinic sponsored by the same institution or organization are received, the IRS will consider all factors surrounding the operation of the clinics, including the geographic areas served by the clinics, in determining whether and in what amount grants will be made to one or more such clinics.

In addition, the following conditions will be reviewed:

- The number of taxpayers who will be served by the clinic, including the taxpayers in the geographical area for whom English is a second language;
- Existence of other LITCs serving the same population; and,
- Other sources of funding available to the clinic.

4. REQUEST FOR GRANT CONTINUATION

Applicants who have been approved for two or three-year project periods must submit a letter requesting continuation in the program by July 30th of each year. A decision to approve funding for a multi-year project period will be based on the grantees satisfactory performance including measurable progress in meeting program goals and objectives, compliance with grant terms, and availability of annual appropriated funds.

The request for continuation must also include an updated:

- Standard Form 424A, "Budget Information - Non-Construction Programs" (Including a Budget Narrative);
- An estimate of funds that will be unexpended during the current year;
- Standard Form 424B, "Assurances - Non-Construction Programs";
- Certification Regarding Debarment, Suspension, and Other Responsibility Matters Primarily Covered Transactions;
- Certification Regarding Government-Wide Requirements for Drug-Free Workplace (Grants); and,
- Statement of Assurance Concerning Civil Rights Compliance.

Grantees requesting continuation will be notified regarding approval/disapproval of their request for continuation and the amount of funding approved.

V. PROGRAM ADMINISTRATION

A. NOTIFICATION OF AWARD DECISIONS

The IRS will notify organizations of their acceptance or non-acceptance into the program. Accepted organizations will be provided the names, addresses and telephone numbers of IRS district office

Taxpayer Education Coordinators after Grant Agreements are signed. The Service may, in its discretion, conduct a site inspection visit to a prospective LITC clinic prior to the awarding of grant funds.

B. PAYMENTS TO LITC CLINIC GRANTEES

Grantees must have a signed grant agreement on file with the LITC Program Manager and must provide written assurances of specific matching funds. Standard Form 270, "Request for Advance or Reimbursement," must be submitted when requesting funds. If expenses are incurred prior to approval, and the grant is later denied, all costs incurred will be the responsibility of the applicant.

Payment methods shall minimize the time elapsing between the transfer of funds from the United States Treasury and the issuance or redemption of checks, warrants or payment by other means by the recipients.

Grantees may be paid in advance, provided they maintain or demonstrate the willingness to maintain:

1. written procedures that minimize the time elapsing between the transfer of funds and disbursement by the recipient, and
2. financial management systems that meet the standards for fund control and accountability as established in OMB Circular A-110.

Cash advances to a grantee shall be limited to the minimum amounts needed and be timed to be in accordance with the actual, immediate cash requirements of the recipient organization in carrying out the purpose of the approved program or project. The timing and amount of cash advances shall be as close as is administratively feasible to the actual disbursements by the recipient organization for direct program or project costs and the proportionate share of any allowable indirect costs. Standard Form 272, "Federal Cash Transactions Report," is required to be submitted quarterly in accordance with OMB Circular A-110.

NOTE: Clinics may be ineligible to receive grant funds if mandatory reports for the prior year are not received by the required deadline.

C. MANAGEMENT OF FUNDS

Advances of federal grant funds must be maintained in insured accounts whenever possible. In addition, grantees shall maintain advances in interest bearing accounts, unless:

1. the grantee receives less than \$120,000 in federal awards per year;
2. the best reasonably available interest-bearing account would not be expected to earn interest in excess of \$250 per year on Federal cash balances; or
3. the depository would require an average or minimum balance so high that an interest bearing account would not be feasible, given the grantee's expected federal and non-federal cash resources.

You shall promptly, but at least annually, remit to the IRS interest earned on advances of federal grant funds. However, you may keep interest earned on all advances of federal grant funds of \$250.00 or less per fiscal year.

Unexpended grant amounts and advance payments must be returned to the Internal Revenue Service. The IRS National Office LITC Program Manager must approve any changes to the above procedures in writing.

Consistent with the national goal of expanding the opportunities for women and minority business enterprises, recipients are encouraged to use minority banks.

D. ALLOWABLE EXPENSES

Ordinary and necessary expenditures must not exceed the total amount stated on IRS Form 12183, "Grant Agreement," without written approval from the IRS. Allowable expenses, which must be in accordance with the grant award including OMB circular A-122, "Cost Principles for Non-Profit Organizations Institutions" and A-21, "Cost Principles for Educational Institutions," as applicable, include but are not limited to:

- salaries, wages, and personnel benefits;
- reasonable office supplies and equipment costs;
- rent, utilities, and custodial services;
- miscellaneous services, such as printing, postage, insurance, etc.;
- indirect costs as determined in accordance with principles set forth in OMB Circulars A-21 and A-122;
- audit services;
- publicity and training costs directly and totally associated with the program;
- installation of telephone lines necessary to provide representation to low-income taxpayers or information to taxpayers for whom English is a second language;
- travel performed by program administrator, coordinator, student and other program participant to monitor clinic initiatives. Other travel in support of clinic such as meeting with district Taxpayer Education Coordinator and National Office IRS sponsored LITC meetings; and,
- costs incurred for interpreter services for hearing-impaired or non-English speaking taxpayers.

E. UNALLOWABLE EXPENSES

LITC grant funds may NOT be used for:

- purchase, construction, repair, or rehabilitation of any building or any portion thereof; and,
- costs or expenses incurred which do not support nor benefit the program, or which are unnecessary in carrying out the program.

VI. AUDIT REQUIREMENTS

Audit requirements applicable to grantees are described in OMB Circular A-133. If you expend less than \$300,000 a year in total federal awards, no audit requirements are applicable. The IRS, however, has the right to audit expenditure of LITC funds regardless of the dollar amount of federal funding received by the grantee.

If you expend \$300,000 or more a year in Federal awards, you must provide IRS with a copy of the results of an audit performed in compliance with the Circular. You must arrange for an audit by an independent auditor in accordance with the Government Auditing Standards developed by the Comptroller General of the United States.

An audit under the Circular is organization-wide. The auditor must determine whether:

1. your financial statements present fairly your financial position and the results of your operations in accordance with generally accepted accounting principals;
2. you have an internal control structure to provide reasonable assurance that you are managing Federal awards in compliance with applicable laws and regulations, and controls that ensure compliance with the laws and regulations that could have a material impact on the financial statements; and
3. you have complied with laws and regulations that may have a direct and material effect on your financial statement amounts and on each major Federal program.

VII. LOBBYING ACTIVITIES

Under 31 USC § 1352 recipients of Federal grants are prohibited from using appropriated funds for lobbying the Executive or Legislative branches of the Government with respect to any federal grant. This law also requires that lobbying activities be disclosed by each organization that receives or accepts federal grants of \$100,000 or more. The reporting period for disclosure of lobbying activities, if applicable, is the same as the project period.

VIII. LITC GRANTEE RESPONSIBILITIES

A. LITC PROGRAM COORDINATION

To facilitate management of LITC program operations, a Program Coordinator should be designated to work with IRS National and/or district offices. The Program Coordinator may be a member of the organization's professional staff.

B. MANAGEMENT OF LITC PROGRAM PARTICIPANTS

Grantees are responsible for providing administrative support for the clinic by acting as managers and/or program leaders for students and other LITC program participants.

In addition, grantees must:

1. maintain records of reimbursed expenses and stipends, if any, for students and program participants;

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2. monitor compliance of students and other program participants with regard to program requirements and guidelines outlined in grant agreement;
 3. prepare and submit reports to the IRS National Office as explained elsewhere in this publication; and,
 4. obtain certification from the Director of Practice for students who will be representing taxpayers before the IRS. Only students who are enrolled in graduate business and accounting classes or law school programs qualify for certification. The Director of Practice certification is limited to IRS. Permission must be obtained from the courts for student representation.

C. CONFIDENTIALITY

Taxpayer information is confidential and should be shared on a limited basis. Grantees are responsible for ensuring that taxpayer information is not compromised. Only those who have a need to know in order to effect resolution of the controversy should be allowed access to taxpayer information.

Keep taxpayer information in a secure location. It should be locked up before leaving the clinic and sanitized before being used for teaching purposes. Sanitized means delete names, addresses, social security numbers and any other information which would identify the taxpayer.

D. SELECTION AND MANAGEMENT OF LITC LOCATION

Grantees are responsible for establishing and managing the LITC. Beginning and ending dates as well as the days and hours of clinic operation must be provided to the district Taxpayer Education Coordinator.

E. LITC PROGRAM MATERIALS

Grantees that operate programs to inform individuals for whom English is a second language of their tax rights and responsibilities are responsible for creating, printing and distributing the educational program materials used in the LITC program.

F. LITC PROGRAM PUBLICITY

Grantee is responsible for effectively publicizing the LITC Program to low-income taxpayers and taxpayers for whom English is a second language. Publicity plans should be completed well in advance of the period of representation and other assistance that will be offered.

G. LITC QUALITY CONTROL REQUIREMENTS

Effectiveness of clinic operations will be measured by the quality of service provided to low-income taxpayers and taxpayers for whom English is a second language. Given the complexity of federal tax laws, it is important to monitor the accuracy and thoroughness of representation and information provided to individuals for whom English is a second language. It is also important to provide training for students and other program participants. Grantees are required to notify the IRS if problems or delays occur that would adversely affect the objective of the LITC Program. The grantee should also provide the IRS a statement that includes action(s) taken, or contemplated, and any assistance needed to resolve the situation.

H. ETHICS

A clinic may not refer any cases in which it declines representation except to other pro-bono organizations or to state or local bar referral services. Under no circumstances should anyone associated with the clinic be allowed to provide representation in a declined case (or continue representation in an accepted case, e.g., where the client's financial circumstances improve during the course of representation) on a fee-for-service basis.

IX. LITC REPORTING REQUIREMENTS

A. INTERIM REPORTS

1. INTERIM FINANCIAL REPORT

A financial narrative and Standard Form 269 (Long Form), Financial Status Report, must be submitted at six-month intervals. For example, a report covering the period January 1st through June 30th would be due July 30th. Conversely, a report covering the period July 1st through December 31st would be due January 31st. In this example, the January 31st interim report is waived for organizations funded for a one-year project period and during the last year of a two or three-year project period.

2. INTERIM PROGRAM NARRATIVE

The program narrative should be typed using double spacing. The narrative should include a detailed explanation of the strategy used for monitoring and evaluating program results and a description of how you define and measure its success. The narrative should also include a detailed explanation of the actions taken to implement the LITC Program, the method of publicity used to promote the program, the status of proposed goals and objectives established for the fiscal year and how they facilitated accomplishment of the IRS mission. The narrative should also include an explanation of why established goals and objectives have not been met, if applicable, and other pertinent information.

In addition, the narrative should include information regarding the type of representation and other assistance provided to low-income taxpayers and/or taxpayers for whom English is a second language, type of tax issues, number of cases closed, number of taxpayers to whom information was provided, and number of outreaches, workshops and other educational programs conducted. This report should be submitted in six-month intervals consistent with the guidelines provided above under financial reporting requirements.

Organizations that provide tax return preparation assistance to ESL taxpayers should include the following statistical information in their reports.

1. The number of ESL taxpayers assisted.
2. The number of non-ESL taxpayers assisted.
3. The number of tax returns prepared for ESL taxpayers.
4. The total number of tax returns prepared.

NOTE: For reporting purposes, a joint return counts as two taxpayers assisted.

The interim financial report and the interim program narrative should be submitted to:

Internal Revenue Service, OP:C:E:W:E, Room C7-171
New Carrollton Federal Building
Attention: LITC Program Manager
5000 Ellin Road
Lanham, MD 20706

A copy of the program narrative should also be mailed to the local Taxpayer Education Coordinator. The financial report should not be mailed to the Taxpayer Education Coordinator. It is important that this information be submitted in a timely manner.

B. FINAL REPORTS

A final financial report and a program narrative must be submitted within 90 days following the end of the project period. These reports should cover the entire grant period. For example, final reports would be due for a one-year project period (January 1, 2001 to December 31, 2001) on March 31, 2002. For a two-year project period (January 1, 2001 through December 31, 2002), the reports would be due on March 31, 2003 and for a three-year project period (January 1, 2001 through December 31, 2003), the report would be due March 31, 2004. Under unusual circumstances, a written request for an extension of time to submit the final financial report and program narrative may be requested from the National Office LITC Program Manager.

1. FINAL FINANCIAL REPORT

In addition to a cumulative Standard Form 269 (Long Form), "Financial Status Report," the financial report should include the following information:

1. A breakdown of the actual LITC expenses incurred during period of the grant agreement.
2. The source, date, availability and amount of matching funds received for LITC Program.
3. Itemization and explanation of actual program costs for all expenses. If space was rented for clinic, include a breakdown of costs incurred.

2. FINAL PROGRAM NARRATIVE

The final program narrative should include specific information about the methods and procedures used to implement the clinic and a comparison of the actual accomplishments with the goals and objectives established for this project year and how they facilitated accomplishment of the IRS mission. In addition, the narrative should include an explanation of why established goals were not met, if appropriate, and other pertinent information. Narrative comments must be typed, double-spaced. Responses to each of the following items should be numbered to coincide with the following paragraphs.

1. Briefly describe the strategy for monitoring and evaluating program results including how success is defined and measured. In addition describe the overall approach taken in implementing the LITC Program and the steps taken to ensure compliance with its rules and administrative guidelines.
2. Describe methods and resources used to identify students, faculty, instructors, and program administrators.

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3. Describe training provided for students and other program participants.
 4. Specifically state how program publicity was provided.
 5. Organizations that provided information to taxpayers for whom English is a second language regarding their tax rights and responsibilities should describe:
 - How that information was provided.
 - How many targeted taxpayers were assisted with preparation of federal tax returns or other required federal tax forms.
 - How many targeted taxpayers were provided information by other means (e.g., through educational programs).
 - How the materials were developed and prepared. How the accuracy of the materials was verified. Who prepared the materials and what are their qualifications. (Attach a sample copy of program materials to this report).
 6. Specifically state how students and other program participants provided high-quality representation to low-income taxpayers and high-quality service to taxpayers for whom English is a second language. In detail, describe any on-site quality-review procedures and various programs you conducted to provide information to taxpayers for whom English is a second language.
 7. Describe steps taken to ensure taxpayer privacy and to maintain the confidentiality of tax information.
 8. State number of low-income taxpayers represented or referred in controversies with the IRS and/or the number of ESL taxpayers assisted. For reporting purposes, a joint return counts as two taxpayers assisted. However, if representation/referral is provided to only one spouse on a joint return, the number of taxpayers assisted should be reported as one.

Specifically, include the following information:

- (1) The number of taxpayers in controversies with the IRS represented or referred to a qualified representative by the clinic during the grant period.
 - (2) The number of taxpayers in controversies with the IRS represented by the clinic during the grant period, whose income did not exceed 250% of the poverty level and whose amount in controversy with the IRS for any taxable year did not exceed the amount specified in IRC § 7463 (currently \$50,000).
 - (3) The number of taxpayers represented by the clinic in controversies with the IRS during the grant period, whose income exceeded 250% of the poverty level or whose amount in controversy with the IRS for any taxable year exceeded the amount specified in IRC § 7463 (currently \$50,000).
 - (4) The number of taxpayers referred by the clinic to a qualified representative, whose income did not exceed 250% of the poverty level and whose amount in controversy
-

with the IRS for any taxable year did not exceed the amount specified in IRC § 7463 (currently \$50,000).

- (5) The number of taxpayers referred by the clinic to a qualified representative, whose income exceeded 250% of the poverty level or whose amount in controversy with the IRS for any taxable year exceeded the amount specified in IRC § 7463 (currently \$50,000).
- (6) The number of ESL taxpayers assisted.
- (7) The number of non-ESL taxpayers assisted.
- (8) The number of tax returns prepared for ESL taxpayers.
- (9) The total number of tax returns prepared.
- (10) The type of tax issues in controversy.

Note: With respect to low-income taxpayers represented or referred by the clinic, whose controversies with the IRS for any taxable year exceeded the amount specified in section 7463, explain the circumstances surrounding the representation or referral (e.g., the taxpayer had other taxable years in controversy that did not exceed the statutory amount, the taxpayer's issues were of significance to the low-income taxpayer population generally, etc.).

- 9. Describe the qualified representatives to whom taxpayers were referred.
- 10. Explain internal procedures used to monitor and evaluate clinic activities to ensure program was administered in accordance with grant agreement guidelines.
- 11. Describe fees charged for representing, or providing tax information to taxpayers, including the basis for determining the amount of the fee to be charged.
- 12. If applicable, describe the type of assistance given by telephone and the procedures used to monitor its quality.
- 13. If applicable, attach copy of the student certification letters issued by Director of Practice.
- 14. Describe other type of activities performed by the clinic that assisted with accomplishment of the IRS mission that were not included elsewhere in your narrative.
- 15. Explain in detail any recommendations for improving the LITC Program.

Final Reports should be mailed to the following address:

Internal Revenue Service, OP:C:E:W:E, Room C7-171
New Carrollton Federal Building
Attention: LITC Program Manager
5000 Ellin Road
Lanham, MD 20706

Note: LITCs that terminate clinic activity prior to the expiration period of the grant agreement or withdraw from the LITC program must submit their final report to the IRS within 90 days of final clinic activity or withdrawal from the program.

X. RETENTION AND ACCESS REQUIREMENT FOR RECORDS

Financial records, supporting documents, statistical records, and all other records pertinent to an award shall be retained for a period of three years from the date of submission of the final report for the grant period, subject to certain exceptions set forth in OMB Circular A-110.

XI. WITHDRAWAL FROM LITC PROGRAM

If a grantee withdraws from the LITC program, the grantee shall return immediately to the IRS all unexpended LITC grant funds. All withdrawals must be made in writing.

XII. IRS DISTRICT OFFICE RESPONSIBILITIES:

Local Taxpayer Education Coordinators are the liaison between the LITC and the IRS district office. In addition to performing periodic site visits, they can provide the following assistance:

- (1) Information on how to obtain tax forms, IRS publications and other pertinent IRS program materials;
- (2) Answers to questions from potential LITC sponsors;
- (3) Information on how to obtain student certification from Director of Practice;
- (4) Placement of stuffers in taxpayer notices; and,
- (5) Coordination of meetings with IRS officials and LITC staff;

XIII. LITC TECHNICAL ASSISTANCE WORKSHOP

Applicants are required to budget for two persons to attend a three-day LITC grantee technical assistance workshop. The date and location of the workshop are to be determined. Grant funds may be used to pay allowable expenses as described in OMB Circulars A -21 or A-122 that are associated with this conference. All LITC grant recipients are strongly encouraged to attend this technical assistance workshop.

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Forms Section

Appendix A

OMB Approval No. 0348-0043

Previous Edition Usable	Standard Form 424 (Rev. 7-97)
Authorized for Local Reproduction	Prescribed by OMB Circular A-102

INSTRUCTIONS FOR THE SF-424

Public reporting burden for this collection of information is estimated to average 45 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0043), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.

This is a standard form used by applicants as a required facesheet for preapplications and applications submitted for Federal assistance. It will be used by Federal agencies to obtain applicant certification that States which have established a review and comment procedure in response to Executive Order 12372 and have selected the program to be included in their process, have been given an opportunity to review the applicant's submission.

- | Item: | Entry: |
|---|--|
| 1. Self-explanatory. | 12. List only the largest political entities affected (e.g., State, counties, cities). |
| 2. Date application submitted to Federal agency (or State if applicable) and applicant's control number (if applicable). | 13. Self-explanatory. |
| 3. State use only (if applicable). | 14. List the applicant's Congressional District and any District(s) affected by the program or project. |
| 4. If this application is to continue or revise an existing award, enter present Federal identifier number. If for a new project, leave blank. | 15. Amount requested or to be contributed during the first funding/budget period by each contributor. Value of in-kind contributions should be included on appropriate lines as applicable. If the action will result in a dollar change to an existing award, indicate <u>only</u> the amount of the change. For decreases, enclose the amounts in parentheses. If both basic and supplemental amounts are included, show breakdown on an attached sheet. For multiple program funding, use totals and show breakdown using same categories as item 15. |
| 5. Legal name of applicant, name of primary organizational unit which will undertake the assistance activity, complete address of the applicant, and name and telephone number of the person to contact on matters related to this application. | 16. Applicants should contact the State Single Point of Contact (SPOC) for Federal Executive Order 12372 to determine whether the application is subject to the State intergovernmental review process. |
| 6. Enter Employer Identification Number (EIN) as assigned by the Internal Revenue Service. | 17. This question applies to the applicant organization, not the person who signs as the authorized representative. Categories of debt include delinquent audit disallowances, loans and taxes. |
| 7. Enter the appropriate letter in the space provided. | 18. To be signed by the authorized representative of the applicant. A copy of the governing body's authorization for you to sign this application as official representative must be on file in the applicant's office. (Certain Federal agencies may require that this authorization be submitted as part of the application.) |
| 8. Check appropriate box and enter appropriate letter(s) in the space(s) provided: | |
| -- "New" means a new assistance award. | |
| -- "Continuation" means an extension for an additional funding/budget period for a project with a projected completion date. | |
| -- "Revision" means any change in the Federal Government's financial obligation or contingent liability from an existing obligation. | |
| 9. Name of Federal agency from which assistance is being requested with this application. | |
| 10. Use the Catalog of Federal Domestic Assistance number and title of the program under which assistance is requested. | |
| 11. Enter a brief descriptive title of the project. If more than one program is involved, you should append an explanation on a separate sheet. If appropriate (e.g., construction or real property projects), attach a map showing project location. For preapplications, use a separate sheet to provide a summary description of this project. | |

BUDGET INFORMATION - Non-Construction Programs

OMB Approval No. 0348-0044

SECTION A - BUDGET SUMMARY						
Grant Program Function or Activity (a)	Catalog of Federal Domestic Assistance Number (b)	Estimated Unobligated Funds		New or Revised Budget		
		Federal (c)	Non-Federal (d)	Federal (e)	Non-Federal (f)	Total (g)
1.		\$	\$	\$	\$	\$
2.						
3.						
4.						
5. Totals		\$	\$	\$	\$	\$

SECTION B - BUDGET CATEGORIES					
6. Object Class Categories	GRANT PROGRAM, FUNCTION OR ACTIVITY				Total (5)
	(1)	(2)	(3)	(4)	
a. Personnel	\$	\$	\$	\$	\$
b. Fringe Benefits					
c. Travel					
d. Equipment					
e. Supplies					
f. Contractual					
g. Construction					
h. Other					
i. Total Direct Charges (sum of 6a-6h)					
j. Indirect Charges					
k. TOTALS (sum of 6i and 6j)	\$	\$	\$	\$	\$

7. Program Income	\$	\$	\$	\$	\$
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SECTION C - NON-FEDERAL RESOURCES					
(a) Grant Program	(b) Applicant	(c) State	(d) Other Sources	(e) TOTALS	
8.	\$	\$	\$	\$	
9.					
10.					
11.					
12. TOTAL (sum of lines 8-11)	\$	\$	\$	\$	
SECTION D - FORECASTED CASH NEEDS					
	Total for 1st Year	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
13. Federal	\$	\$	\$	\$	\$
14. Non-Federal					
15. TOTAL (sum of lines 13 and 14)	\$	\$	\$	\$	\$
SECTION E - BUDGET ESTIMATES OF FEDERAL FUNDS NEEDED FOR BALANCE OF THE PROJECT					
(a) Grant Program	FUTURE FUNDING PERIODS (Years)				
	(b) First	(c) Second	(d) Third	(e) Fourth	
16.	\$	\$	\$	\$	
17.					
18.					
19.					
20. TOTAL (sum of lines 16-19)	\$	\$	\$	\$	
SECTION F - OTHER BUDGET INFORMATION					
21. Direct Charges:		22. Indirect Charges:			
23. Remarks:					

INSTRUCTIONS FOR THE SF-424A

Public reporting burden for this collection of information is estimated to average 180 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0044), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.

General Instructions

This form is designed so that application can be made for funds from one or more grant programs. In preparing the budget, adhere to any existing Federal grantor agency guidelines which prescribe how and whether budgeted amounts should be separately shown for different functions or activities within the program. For some programs, grantor agencies may require budgets to be separately shown by function or activity. For other programs, grantor agencies may require a breakdown by function or activity. Sections A, B, C, and D should include budget estimates for the whole project except when applying for assistance which requires Federal authorization in annual or other funding period increments. In the latter case, Sections A, B, C, and D should provide the budget for the first budget period (usually a year) and Section E should present the need for Federal assistance in the subsequent budget periods. All applications should contain a breakdown by the object class categories shown in Lines a-k of Section B.

Section A. Budget Summary Lines 1-4 Columns (a) and (b)

For applications pertaining to a *single* Federal grant program (Federal Domestic Assistance Catalog number) and *not requiring* a functional or activity breakdown, enter on Line 1 under Column (a) the Catalog program title and the Catalog number in Column (b).

For applications pertaining to a *single* program *requiring* budget amounts by multiple functions or activities, enter the name of each activity or function on each line in Column (a), and enter the Catalog number in Column (b). For applications pertaining to multiple programs where none of the programs require a breakdown by function or activity, enter the Catalog program title on each line in *Column* (a) and the respective Catalog number on each line in Column (b).

For applications pertaining to *multiple* programs where one or more programs *require* a breakdown by function or activity, prepare a separate sheet for each program requiring the breakdown. Additional sheets should be used when one form does not provide adequate space for all breakdown of data required. However, when more than one sheet is used, the first page should provide the summary totals by programs.

Lines 1-4, Columns (c) through (g)

For new applications, leave Column (c) and (d) blank. For each line entry in Columns (a) and (b), enter in Columns (e), (f), and (g) the appropriate amounts of funds needed to support the project for the first funding period (usually a year).

For continuing grant program applications, submit these forms before the end of each funding period as required by the grantor agency. Enter in Columns (c) and (d) the estimated amounts of funds which will remain unobligated at the end of the grant funding period only if the Federal grantor agency instructions provide for this. Otherwise, leave these columns blank. Enter in columns (e) and (f) the amounts of funds needed for the upcoming period. The amount(s) in Column (g) should be the sum of amounts in Columns (e) and (f).

For supplemental grants and changes to existing grants, do not use Columns (c) and (d). Enter in Column (e) the amount of the increase or decrease of Federal funds and enter in Column (f) the amount of the increase or decrease of non-Federal funds. In Column (g) enter the new total budgeted amount (Federal and non-Federal) which includes the total previous authorized budgeted amounts plus or minus, as appropriate, the amounts shown in Columns (e) and (f). The amount(s) in Column (g) should not equal the sum of amounts in Columns (e) and (f).

Line 5 - Show the totals for all columns used.

Section B Budget Categories

In the column headings (1) through (4), enter the titles of the same programs, functions, and activities shown on Lines 1-4, Column (a), Section A. When additional sheets are prepared for Section A, provide similar column headings on each sheet. For each program, function or activity, fill in the total requirements for funds (both Federal and non-Federal) by object class categories.

Line 6a-i - Show the totals of Lines 6a to 6h in each column.

Line 6j - Show the amount of indirect cost.

Line 6k - Enter the total of amounts on Lines 6i and 6j. For all applications for new grants and continuation grants the total amount in column (5), Line 6k, should be the same as the total amount shown in Section A, Column (g), Line 5. For supplemental grants and changes to grants, the total amount of the increase or decrease as shown in Columns (1)-(4), Line 6k should be the same as the sum of the amounts in Section A, Columns (e) and (f) on Line 5.

Line 7 - Enter the estimated amount of income, if any, expected to be generated from this project. Do not add or subtract this amount from the total project amount, Show under the program

INSTRUCTIONS FOR THE SF-424A (continued)

narrative statement the nature and source of income. The estimated amount of program income may be considered by the Federal grantor agency in determining the total amount of the grant.

Section C. Non-Federal Resources

Lines 8-11 Enter amounts of non-Federal resources that will be used on the grant. If in-kind contributions are included, provide a brief explanation on a separate sheet.

Column (a) - Enter the program titles identical to Column (a), Section A. A breakdown by function or activity is not necessary.

Column (b) - Enter the contribution to be made by the applicant.

Column (c) - Enter the amount of the State's cash and in-kind contribution if the applicant is not a State or State agency. Applicants which are a State or State agencies should leave this column blank.

Column (d) - Enter the amount of cash and in-kind contributions to be made from all other sources.

Column (e) - Enter totals of Columns (b), (c), and (d).

Line 12 - Enter the total for each of Columns (b)-(e). The amount in Column (e) should be equal to the amount on Line 5, Column (f), Section A.

Section D. Forecasted Cash Needs

Line 13 - Enter the amount of cash needed by quarter from the grantor agency during the first year.

Line 14 - Enter the amount of cash from all other sources needed by quarter during the first year.

Line 15 - Enter the totals of amounts on Lines 13 and 14.

Section E. Budget Estimates of Federal Funds Needed for Balance of the Project

Lines 16-19 - Enter in Column (a) the same grant program titles shown in Column (a), Section A. A breakdown by function or activity is not necessary. For new applications and continuation grant applications, enter in the proper columns amounts of Federal funds which will be needed to complete the program or project over the succeeding funding periods (usually in years). This section need not be completed for revisions (amendments, changes, or supplements) to funds for the current year of existing grants.

If more than four lines are needed to list the program titles, submit additional schedules as necessary.

Line 20 - Enter the total for each of the Columns (b)-(e). When additional schedules are prepared for this Section, annotate accordingly and show the overall totals on this line.

Section F. Other Budget Information

Line 21 - Use this space to explain amounts for individual direct object class cost categories that may appear to be out of the ordinary or to explain the details as required by the Federal grantor agency.

Line 22 - Enter the type of indirect rate (provisional, predetermined, final or fixed) that will be in effect during the funding period, the estimated amount of the base to which the rate is applied, and the total indirect expense.

Line 23 - Provide any other explanations or comments deemed necessary.

ASSURANCES - NON-CONSTRUCTION PROGRAMS

Public reporting burden for this collection of information is estimated to average 15 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0040), Washington, DC 20503.

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NOTE: Certain of these assurances may not be applicable to your project or program. If you have questions, please contact the awarding agency. Further, certain Federal awarding agencies may require applicants to certify to additional assurances. If such is the case, you will be notified.

As the duly authorized representative of the applicant, I certify that the applicant:

1. Has the legal authority to apply for Federal assistance and the institutional, managerial and financial capability (including funds sufficient to pay the non-Federal share of project cost) to ensure proper planning, management and completion of the project described in this application.
2. Will give the awarding agency, the Comptroller General of the United States and, if appropriate, the State, through any authorized representative, access to and the right to examine all records, books, papers, or documents related to the award; and will establish a proper accounting system in accordance with generally accepted accounting standards or agency directives.
3. Will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.
4. Will initiate and complete the work within the applicable time frame after receipt of approval of the awarding agency.
5. Will comply with the Intergovernmental Personnel Act of 1970 (42 U.S.C. §§4728-4763) relating to prescribed standards for merit systems for programs funded under one of the 19 statutes or regulations specified in Appendix A of OPM's Standards for a Merit System of Personnel Administration (5 C.F.R. 900, Subpart F).
6. Will comply with all Federal statutes relating to nondiscrimination. These include but are not limited to: (a) Title VI of the Civil Rights Act of 1964 (P.L. 88-352) which prohibits discrimination on the basis of race, color or national origin; (b) Title IX of the Education Amendments of 1972, as amended (20 U.S.C. §§1681-1683, and 1685-1686), which prohibits discrimination on the basis of sex; (c) Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. §794), which prohibits discrimination on the basis of handicaps; (d) the Age Discrimination Act of 1975, as amended (42 U.S.C. §§6101-6107), which prohibits discrimination on the basis of age; (e) the Drug Abuse Office and Treatment Act of 1972 (P.L. 92-255), as amended, relating to nondiscrimination on the basis of drug abuse; (f) the Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970 (P.L. 91-616), as amended, relating to nondiscrimination on the basis of alcohol abuse or alcoholism; (g) §§523 and 527 of the Public Health Service Act of 1912 (42 U.S.C. §§290 dd-3 and 290 ee 3), as amended, relating to confidentiality of alcohol and drug abuse patient records; (h) Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§3601 et seq.), as amended, relating to nondiscrimination in the sale, rental or financing of housing; (i) any other nondiscrimination provisions in the specific statute(s) under which application for Federal assistance is being made; and, (j) the requirements of any other nondiscrimination statute(s) which may apply to the application.
7. Will comply, or has already complied, with the requirements of Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (P.L. 91-646) which provide for fair and equitable treatment of persons displaced or whose property is acquired as a result of Federal or federally-assisted programs. These requirements apply to all interests in real property acquired for project purposes regardless of Federal participation in purchases.
8. Will comply, as applicable, with provisions of the Hatch Act (5 U.S.C. §§1501-1508 and 7324-7328) which limit the political activities of employees whose principal employment activities are funded in whole or in part with Federal funds.

9. Will comply, as applicable, with the provisions of the Davis-Bacon Act (40 U.S.C. §§276a to 276a-7), the Copeland Act (40 U.S.C. §276c and 18 U.S.C. §874), and the Contract Work Hours and Safety Standards Act (40 U.S.C. §§327-333), regarding labor standards for federally-assisted construction subagreements.
10. Will comply, if applicable, with flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973 (P.L. 93-234) which requires recipients in a special flood hazard area to participate in the program and to purchase flood insurance if the total cost of insurable construction and acquisition is \$10,000 or more.
11. Will comply with environmental standards which may be prescribed pursuant to the following: (a) institution of environmental quality control measures under the National Environmental Policy Act of 1969 (P.L. 91-190) and Executive Order (EO) 11514; (b) notification of violating facilities pursuant to EO 11738; (c) protection of wetlands pursuant to EO 11990; (d) evaluation of flood hazards in floodplains in accordance with EO 11988; (e) assurance of project consistency with the approved State management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. §§1451 et seq.); (f) conformity of Federal actions to State (Clean Air) Implementation Plans under Section 176(c) of the Clean Air Act of 1955, as amended (42 U.S.C. §§7401 et seq.); (g) protection of underground sources of drinking water under the Safe Drinking Water Act of 1974, as amended (P.L. 93-523); and, (h) protection of endangered species under the Endangered Species Act of 1973, as amended (P.L. 93-205).
12. Will comply with the Wild and Scenic Rivers Act of 1968 (16 U.S.C. §§1271 et seq.) related to protecting components or potential components of the national wild and scenic rivers system.
13. Will assist the awarding agency in assuring compliance with Section 106 of the National Historic Preservation Act of 1966, as amended (16 U.S.C. §470), EO 11593 (identification and protection of historic properties), and the Archaeological and Historic Preservation Act of 1974 (16 U.S.C. §§469a-1 et seq.).
14. Will comply with P.L. 93-348 regarding the protection of human subjects involved in research, development, and related activities supported by this award of assistance.
15. Will comply with the Laboratory Animal Welfare Act of 1966 (P.L. 89-544, as amended, 7 U.S.C. §§2131 et seq.) pertaining to the care, handling, and treatment of warm blooded animals held for research, teaching, or other activities supported by this award of assistance.
16. Will comply with the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. §§4801 et seq.) which prohibits the use of lead-based paint in construction or rehabilitation of residence structures.
17. Will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act Amendments of 1996 and OMB Circular No. A-133, "Audits of States, Local Governments, and Non-Profit Organizations."
18. Will comply with all applicable requirements of all other Federal laws, executive orders, regulations, and policies governing this program.

SIGNATURE OF AUTHORIZED CERTIFYING OFFICIAL		TITLE	
APPLICANT ORGANIZATION		DATE SUBMITTED	

FINANCIAL STATUS REPORT (Long Form) (Follow instructions on the back)					
1. Federal Agency and Organizational Element to Which Report is Submitted		2. Federal Grant or Other Identifying Number Assigned By Federal Agency		OMB Approval No. 0348-0039	Page of pages
3. Recipient Organization (Name and complete address, including ZIP code)					
4. Employer Identification Number		5. Recipient Account Number or Identifying Number		6. Final Report <input type="checkbox"/> Yes <input type="checkbox"/> No	7. Basis <input type="checkbox"/> Cash <input type="checkbox"/> Accrual
8. Funding/Grant Period (See instructions) From: (Month, Day, Year)		To: (Month, Day, Year)		9. Period Covered by this Report From: (Month, Day, Year) To: (Month, Day, Year)	
10. Transactions:		I Previously Reported	I This Period	III Cumulative	
a. Total outlays					
b. Refunds, rebates, etc.					
c. Program income used in accordance with the deduction alternative					
d. Net outlays (Line a, less the sum of lines b and c)					
Recipient's share of net outlays, consisting of:					
e. Third party (in-kind) contributions					
f. Other Federal awards authorized to be used to match this award					
g. Program income used in accordance with the matching or cost sharing alternative					
h. All other recipient outlays not shown on lines e, f or g					
i. Total recipient share of net outlays (Sum of lines e, f, g and h)					
j. Federal share of net outlays (line d less line i)					
k. Total unliquidated obligations					
l. Recipient's share of unliquidated obligations					
m. Federal share of unliquidated obligations					
n. Total Federal share (sum of lines j and m)					
o. Total Federal funds authorized for this funding period					
p. Unobligated balance of Federal funds (Line o minus line n)					
Program income, consisting of:					
q. Disbursed program income shown on lines c and/or g above					
r. Disbursed program income using the addition alternative					
s. Undisbursed program income					
t. Total program income realized (Sum of lines q, r and s)					
11. Indirect Expense	a. Type of Rate (Place "X" in appropriate box) <input type="checkbox"/> Provisional <input type="checkbox"/> Predetermined <input type="checkbox"/> Final <input type="checkbox"/> Fixed				
	b. Rate	c. Base	d. Total Amount	e. Federal Share	
12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.					
13. Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.					
Typed or Printed Name and Title			Telephone (Area code, number and extension)		
Signature of Authorized Certifying Official			Date Report Submitted		

FINANCIAL STATUS REPORT
(Long Form)

Public reporting burden for this collection of information is estimated to average 30 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0039), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET.

Please type or print legibly. The following general instructions explain how to use the form itself. You may need additional information to complete certain items correctly, or to decide whether a specific item is applicable to this award. Usually, such information will be found in the Federal agency's grant regulations or in the terms and conditions of the award (e.g., how to calculate the Federal share, the permissible uses of program income, the value of in-kind contributions, etc.). You may also contact the Federal agency directly.

Item	Entry	Item	Entry
1, 2 and 3.	Self-explanatory.	10b.	Enter any receipts related to outlays reported on the form that are being treated as a reduction of expenditure rather than income, and were not already netted out of the amount shown as outlays on line 10a.
4.	Enter the Employer Identification Number (EIN) assigned by the U.S. Internal Revenue Service.	10c.	Enter the amount of program income that was used in accordance with the deduction alternative.
5.	Space reserved for an account number or other identifying number assigned by the recipient.	Note:	Program income used in accordance with other alternatives is entered on lines q, r, and s. Recipients reporting on a cash basis should enter the amount of cash income received; on an accrual basis, enter the program income earned. Program income may or may not have been included in an application budget and/or a budget on the award document. If actual income is from a different source or is significantly different in amount, attach an explanation or use the remarks section.
6.	Check yes only if this is the last report for the period shown in item 8.	10d,	e, f, g, h, i and j. Self-explanatory.
7.	Self-explanatory.	10k.	Enter the total amount of unliquidated obligations, including unliquidated obligations to subgrantees and contractors.
8.	Unless you have received other instructions from the awarding agency, enter the beginning and ending dates of the current funding period. If this is a multi-year program, the Federal agency might require cumulative reporting through consecutive funding periods. In that case, enter the beginning and ending dates of the grant period, and in the rest of these instructions, substitute the term "grant period" for "funding period."		Unliquidated obligations on a cash basis are obligations incurred, but not yet paid. On an accrual basis, they are obligations incurred, but for which an outlay has not yet been recorded.
9.	Self-explanatory.		Do not include any amounts on line 10k that have been included on lines 10a and 10j.
10.	The purpose of columns, I, II, and III is to show the effect of this reporting period's transactions on cumulative financial status. The amounts entered in column I will normally be the same as those in column III of the previous report <i>in the same funding period</i> . If this is the first or only report of the funding period, leave columns I and II blank. If you need to adjust amounts entered on previous reports, footnote the column I entry on this report and attach an explanation.		On the final report, line 10k must be zero.
10a.	Enter total gross program outlays. Include disbursements of cash realized as program income if that income will also be shown on lines 10c or 10g. Do not include program income that will be shown on lines 10r or 10s.	10l.	Self-explanatory.
	For reports prepared on a cash basis, outlays are the sum of actual cash disbursements for direct costs for goods and services, the amount of indirect expense charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to subrecipients. For reports prepared on an accrual basis, outlays are the sum of actual cash disbursements for direct charges for goods and services, the amount of indirect expense incurred, the value of in-kind contributions applied, and the net increase or decrease in the amounts owed by the recipient for goods and other property received, for services performed by employees, contractors, subgrantees and other payees, and other amounts becoming owed under programs for which no current services or performances are required, such as annuities, insurance claims, and other benefit payments.	10m.	On the final report, line 10m must also be zero.
		10n,	o, p, q, r, s and t. Self-explanatory.
		11a.	Self-explanatory.
		11b.	Enter the indirect cost rate in effect during the reporting period.
		11c.	Enter the amount of the base against which the rate was applied.
		11d.	Enter the total amount of indirect costs charged during the report period.
		11e.	Enter the Federal share of the amount in 11d.
		Note:	If more than one rate was in effect during the period shown in item 8, attach a schedule showing the bases against which the different rates were applied, the respective rates, the calendar periods they were in effect, amounts of indirect expense charged to the project, and the Federal share of indirect expense charged to the project to date.

REQUEST FOR ADVANCE OR REIMBURSEMENT <i>(See instructions on back)</i>		OMB APPROVAL NO.		PAGE _____ OF _____ PAGES	
		0348-0004		2. BASIS OF REQUEST <input type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL	
		1. TYPE OF PAYMENT REQUESTED	a. "X" one or both boxes <input type="checkbox"/> ADVANCE <input type="checkbox"/> REIMBURSEMENT b. "X" the applicable box <input type="checkbox"/> FINAL <input type="checkbox"/> PARTIAL		
3. FEDERAL SPONSORING AGENCY AND ORGANIZATIONAL ELEMENT TO WHICH THIS REPORT IS SUBMITTED		4. FEDERAL GRANT OR OTHER IDENTIFYING NUMBER ASSIGNED BY FEDERAL AGENCY		5. PARTIAL PAYMENT REQUEST NUMBER FOR THIS REQUEST	
6. EMPLOYER IDENTIFICATION NUMBER	7. RECIPIENT'S ACCOUNT NUMBER OR IDENTIFYING NUMBER	8. PERIOD COVERED BY THIS REQUEST			
		FROM (month, day, year)		TO (month, day, year)	
9. RECIPIENT ORGANIZATION		10. PAYEE (Where check is to be sent if different than item 9)			
<i>Name:</i> <i>Number and Street:</i> <i>City, State and ZIP Code:</i>		<i>Name:</i> <i>Number and Street:</i> <i>City, State and ZIP Code:</i>			
11. COMPUTATION OF AMOUNT OF REIMBURSEMENTS/ADVANCES REQUESTED					
PROGRAMS/FUNCTIONS/ACTIVITIES ►	(a)	(b)	(c)	TOTAL	
a. Total program outlays to date (As of date)	\$	\$	\$	\$	
b. Less: Cumulative program income					
c. Net program outlays (Line a minus line b)					
d. Estimated net cash outlays for advance period					
e. Total (Sum of lines c & d)					
f. Non-Federal share of amount on line e					
g. Federal share of amount on line e					
h. Federal payments previously requested					
i. Federal share now requested (Line g minus line h)					
j. Advances required by month, when requested by Federal grantor agency for use in making prescheduled advances	1st month				
	2nd month				
	3rd month				
12. ALTERNATE COMPUTATION FOR ADVANCES ONLY					
a. Estimated Federal cash outlays that will be made during period covered by the advance				\$	
b. Less: Estimated balance of Federal cash on hand as of beginning of advance period					
c. Amount requested (Line a minus line b)				\$	

I certify that to the best of my knowledge and belief the data on the reverse are correct and that all outlays were made in accordance with the grant conditions or other agreement and that payment is due and has not been previously requested.

SIGNATURE OR AUTHORIZED CERTIFYING OFFICIAL

DATE REQUEST
SUBMITTED

TYPED OR PRINTED NAME AND TITLE

TELEPHONE (AREA
CODE, NUMBER,
EXTENSION)

This space for agency use

Public reporting burden for this collection of information is estimated to average 60 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0004), Washington, DC 20503.

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INSTRUCTIONS

Please type or print legibly. Items 1, 3, 5, 9, 10, 11e, 11f, 11g, 11i, 12 and 13 are self-explanatory; specific instructions for other items are as follows:

<i>Item</i>	<i>Entry</i>	<i>Item</i>	<i>Entry</i>
2	Indicate whether request is prepared on cash or accrued expenditure basis. All requests for advances shall be prepared on a cash basis.		activity. If additional columns are needed, use as many additional forms as needed and indicate page number in space provided in upper right; however, the summary totals of all programs, functions, or activities should be shown in the "total" column on the first page.
4	Enter the Federal grant number, or other identifying number assigned by the Federal sponsoring agency. If the advance or reimbursement is for more than one grant or other agreement, insert N/A; then, show the aggregate amounts. On a separate sheet, list each grant or agreement number and the Federal share of outlays made against the grant or agreement.	11a	Enter in "as of date," the month, day, and year of the ending of the accounting period to which this amount applies. Enter program outlays to date (net of refunds, rebates, and discounts), in the appropriate columns. For requests prepared on a cash basis, outlays are the sum of actual cash disbursements for goods and services, the amount of indirect expenses charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to subcontractors and subrecipients. For requests prepared on an accrued expenditure basis, outlays are the sum of the actual cash disbursements, the amount of indirect expenses incurred, and the net increase (or decrease) in the amounts owed by the recipient for goods and other property received and for services performed by employees, contracts, subgrantees and other payees.
6	Enter the employer identification number assigned by the U.S. Internal Revenue Service, or the FICE (institution) code if requested by the Federal agency.	11b	Enter the cumulative cash income received to date, if requests are prepared on a cash basis. For requests prepared on an accrued expenditure basis, enter the cumulative income earned to date. Under either basis, enter only the amount applicable to program income that was required to be used for the project or program by the terms of the grant or other agreement.
7	This space is reserved for an account number or other identifying number that may be assigned by the recipient.	11d	Only when making requests for advance payments, enter the total estimated amount of cash outlays that will be made during the period covered by the advance.
8	Enter the month, day, and year for the beginning and ending of the period covered in this request. If the request is for an advance or for both an advance and reimbursement, show the period that the advance will cover. If the request is for reimbursement, show the period for which the reimbursement is requested.	13	Complete the certification before submitting this request.
Note: The Federal sponsoring agencies have the option of requiring recipients to complete items 11 or 12, but not both. Item 12 should be used when only a minimum amount of information is needed to make an advance and outlay information contained in item 11 can be obtained in a timely manner from other reports.			
11	The purpose of the vertical columns (a), (b), and (c) is to provide space for separate cost breakdowns when a project has been planned and budgeted by program, function, or		

<h2 style="margin: 0;">FEDERAL CASH TRANSACTIONS REPORT</h2> <p style="margin: 5px 0;"><i>(See instructions on the back. If report is for more than one grant or assistance agreement, attach completed Standard Form 272A.)</i></p>		OMB APPROVAL NO. 0348-0003	
2. RECIPIENT ORGANIZATION Name: Number and Street: City, State and ZIP Code:		1. Federal sponsoring agency and organizational element to which this report is submitted	
		4. Federal grant or other identification number	
		5. Recipient's account number or identifying number	
		6. Letter of credit number	
		7. Last payment voucher number	
		Give total number for this period	
		8. Payment Vouchers credited to your account	
		9. Treasury checks received <i>(whether or not deposited)</i>	
		10. PERIOD COVERED BY THIS REPORT	
3. FEDERAL EMPLOYER IDENTIFICATION NO.		FROM <i>(month, day, year)</i>	
11. STATUS OF FEDERAL CASH <i>(See specific instructions on the back)</i>		TO <i>(month, day, year)</i>	
		a. Cash on hand beginning of reporting period	
		b. Letter of credit withdrawals	
		c. Treasury check payments	
		d. Total receipts <i>(Sum of lines b and c)</i>	
		e. Total cash available <i>(Sum of lines a and d)</i>	
		f. Gross disbursements	
		g. Federal share of program income	
		h. Net disbursements <i>(Line f minus line g)</i>	
		i. Adjustments of prior periods	
j. Cash on hand end of period			
12. THE AMOUNT SHOWN ON LINE 11j, ABOVE, REPRESENTS CASH REQUIREMENTS FOR THE ENSUING Days		13. OTHER INFORMATION	
		a. Interest income	
		b. Advances to subgrantees or subcontractors	
14. REMARKS <i>(Attach additional sheets of plain paper, if more space is required)</i>			

15. CERIFICATION			
I certify to the best of my knowledge and belief that this report is true in all respects and that all disbursements have been made for the purpose and conditions of the grant or agreement.	AUTHORIZED	SIGNATURE	DATE REPORT SUBMITTED
	CERTIFYING	TYPED OR PRINTED NAME AND TITLE	TELEPHONE <i>(Area Code, Number, Extension)</i>
	OFFICIAL		

THIS SPACE FOR AGENCY USE

INSTRUCTIONS

Public reporting burden for this collection of information is estimated to average 120 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0003), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.

Please type or print legibly. Items 1, 2, 8, 9, 10, 11d, 11e, 11h, and 15 are self explanatory, specific instructions for other items are as follows:

<i>Item</i>	<i>Entry</i>	<i>Item</i>	<i>Entry</i>
3	Enter Employer Identification Number (EIN) assigned by the U.S. Internal Revenue Service or the FICE (institution) code.		benefits if treated as a direct cost, interdepartmental charges for supplies and services, and the amount to which the recipient is entitled for indirect costs.
4	If this report covers more than one grant or other agreement, leave items 4 and 5 blank and provide the information on Standard Form 272A, Report of Federal Cash Transactions - Continued. Enter Federal grant number, agreement number, or other identifying numbers if requested by sponsoring agency.	11g	Enter the Federal share of program income that was required to be used on the project or program by the terms of the grant or agreement.
5	This space reserved for an account number or other identifying number that may be assigned by the recipient.	11i	Enter the amount of all adjustments pertaining to prior periods affecting the ending balance that have not been included in any lines above. Identify each grant or agreement for which adjustment was made, and enter an explanation for each adjustment under "Remarks." Use plain sheets of paper if additional space is required.
6	Enter the letter of credit number that applies to this report. If all advances were made by Treasury check, enter "NA" for not applicable and leave items 7 and 8 blank.	11j	Enter the total amount of Federal cash on hand at the end of the reporting period. This amount should include all funds on deposit, imprest funds, and undeposited funds (line e, less line h, plus or minus line i).
7	Enter the voucher number of the last letter-of-credit payment voucher (Form TUS 5401) that was credited to your account.	12	Enter the estimated number of days until the cash on hand, shown on line 11j, will be expended. If more than three days cash requirements are on hand, provide an explanation under "Remarks" as to why the drawdown was made prematurely, or other reasons for the excess cash. The requirement for the explanation does not apply to prescheduled or automatic advances.
11a	Enter the total amount of Federal cash on hand at the beginning of the reporting period including all of the Federal funds on deposit, imprest funds, and undeposited Treasury checks.	13a	Enter the amount of interest earned on advances of Federal funds but not remitted to the Federal agency. If this includes any amount earned and not remitted to the Federal sponsoring agency for over 60 days, explain under "Remarks." Do not report interest earned on advances to States.
11b	Enter total amount of Federal funds received through payment vouchers (Form TUS 5401) that were credited to your account during the reporting period.	13b	Enter the amount of advance to secondary recipients included in item 11h.
11c	Enter the total amount of all Federal funds received during the reporting period through Treasury checks, whether or not deposited.	14	In addition to providing explanations as required above, give additional explanation deemed necessary by the recipient and for information required by the Federal sponsoring agency in compliance with governing legislation. Use plain sheets of paper if additional space is required.
11f	Enter the total Federal cash disbursements, made during the reporting period, including cash received as program income. Disbursements as used here also include the amount of advances and payments less refunds to subgrantees or contractors; the gross amount of direct salaries and wages, including the employee's share of		

DISCLOSURE OF LOBBYING ACTIVITIES

Complete this form to disclose lobbying activities pursuant to 31 U.S.C. 1352

Approved by OMB

0348-0046

(See reverse for public burden disclosure.)

1. Type of Federal Action: <input type="checkbox"/> a. contract <input type="checkbox"/> b. grant <input type="checkbox"/> c. cooperative agreement <input type="checkbox"/> d. loan <input type="checkbox"/> e. loan guarantee <input type="checkbox"/> f. loan insurance		2. Status of Federal Action: <input type="checkbox"/> a. bid/offer/application <input type="checkbox"/> b. initial award <input type="checkbox"/> c. post-award		3. Report Type: <input type="checkbox"/> a. initial filing <input type="checkbox"/> b. material change For Material Change Only: year _____ quarter _____ date of last report _____	
4. Name and Address of Reporting Entity: <input type="checkbox"/> Prime <input type="checkbox"/> Subawardee Tier _____, if known: Congressional District, if known:			5. If Reporting Entity in No. 4 is a Subawardee, Enter Name and Address of Prime: Congressional District, if known:		
6. Federal Department/Agency:			7. Federal Program Name/Description: CFDA Number, if applicable: _____		
8. Federal Action Number, if known:			9. Award Amount, if known: \$ _____		
10. a. Name and Address of Lobbying Registrant (if individual, last name, first name, MI):			b. Individuals Performing Services (including address if different from No. 10a) (last name, first name, MI):		
11. Information requested through this form is authorized by title 31 U.S.C. section 1352. This disclosure of lobbying activities is a material representation of fact upon which reliance was placed by the tier above when this transaction was made or entered into. This disclosure is required pursuant to 31 U.S.C. 1352. This information will be reported to the Congress semi-annually and will be available for public inspection. Any person who fails to file the required disclosure shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.			Signature: _____ Print Name: _____ Title: _____ Telephone No.: _____ Date: _____		
Federal Use Only:				Authorized for Local Reproduction Standard Form LLL (Rev. 7-97)	

INSTRUCTIONS FOR COMPLETION OF SF-LLL, DISCLOSURE OF LOBBYING ACTIVITIES

This disclosure form shall be completed by the reporting entity, whether subawardee or prime Federal recipient, at the initiation or receipt of a covered Federal action, or a material change to a previous filing, pursuant to title 31 U.S.C. section 1352. The filing of a form is required for each payment or agreement to make payment to any lobbying entity for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with a covered Federal action. Complete all items that apply for both the initial filing and material change report. Refer to the implementing guidance published by the Office of Management and Budget for additional information.

1. Identify the type of covered Federal action for which lobbying activity is and/or has been secured to influence the outcome of a covered Federal action.
2. Identify the status of the covered Federal action.
3. Identify the appropriate classification of this report. If this is a followup report caused by a material change to the information previously reported, enter the year and quarter in which the change occurred. Enter the date of the last previously submitted report by this reporting entity for this covered Federal action.
4. Enter the full name, address, city, State and zip code of the reporting entity. Include Congressional District, if known. Check the appropriate classification of the reporting entity that designates if it is, or expects to be, a prime or subaward recipient. Identify the tier of the subawardee, e.g., the first subawardee of the prime is the 1st tier. Subawards include but are not limited to subcontracts, subgrants and contract awards under grants.
5. If the organization filing the report in item 4 checks "Subawardee," then enter the full name, address, city, State and zip code of the prime Federal recipient. Include Congressional District, if known.
6. Enter the name of the Federal agency making the award or loan commitment. Include at least one organizational level below agency name, if known. For example, Department of Transportation, United States Coast Guard.
7. Enter the Federal program name or description for the covered Federal action (item 1). If known, enter the full Catalog of Federal Domestic Assistance (CFDA) number for grants, cooperative agreements, loans, and loan commitments.
8. Enter the most appropriate Federal identifying number available for the Federal action identified in item 1 (e.g., Request for Proposal (RFP) number; Invitation for Bid (IFB) number; grant announcement number; the contract, grant, or loan award number; the application/proposal control number assigned by the Federal agency). Include prefixes, e.g., "RFP-DE-90-001."
9. For a covered Federal action where there has been an award or loan commitment by the Federal agency, enter the Federal amount of the award/loan commitment for the prime entity identified in item 4 or 5.
10. (a) Enter the full name, address, city, State and zip code of the lobbying registrant under the Lobbying Disclosure Act of 1995 engaged by the reporting entity identified in item 4 to influence the covered Federal action.

(b) Enter the full names of the individual(s) performing services, and include full address if different from 10 (a). Enter Last Name, First Name, and Middle Initial (MI).
11. The certifying official shall sign and date the form, print his/her name, title, and telephone number.

According to the Paperwork Reduction Act, as amended, no persons are required to respond to a collection of information unless it displays a valid OMB Control Number. The valid OMB control number for this information collection is OMB No. 0348-0046. Public reporting burden for this collection of information is estimated to average 10 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0046), Washington, DC 20503.

STATEMENT OF ASSURANCE CONCERNING CIVIL RIGHTS COMPLIANCE

The Applicant provides this assurance in consideration of and for the purpose of obtaining Federal grants, loans, contracts, property, discounts or other Federal financial assistance from the Internal Revenue Service. The Applicant agrees:

1. To conduct its activities so that no person is excluded from participation in, is denied the benefits of or is subject to discrimination in the distribution of services and/or benefits provided under this financial assistance or grant program.
2. To compile, maintain and submit information to the Internal Revenue Service concerning its compliance with Title VI of the Civil Rights Act of 1964 (Pub. L. 88-352), as amended, Section 504 of the Rehabilitation Act of 1973 (Pub. L. 93-112), as amended, Title IX of the Educational Amendments of 1972 (Pub. L. 92-318), as amended, and the Age Discrimination Act of 1975 (Pub. L. 94-135), as amended, in accordance with those laws and the implementing regulations.
3. To provide to the address shown on the Civil Rights Requirements statement, a copy of any finding issued by a Federal or State court or by a Federal or State administrative agency that the Applicant has discriminated on the basis of race, color, national origin, sex, age or disability.
4. To inform the public that persons who believe they have been discriminated against on the basis of race, color, national origin, sex, age or disability, in the distribution of services and benefits resulting from this financial assistance or grant program may file a complaint with the Department of the Treasury at the following address:

**Director, Office of Equal Opportunity Program
Department of the Treasury
1500 Pennsylvania Avenue, NW
Metropolitan Square - Room 6068
Washington, DC 20220**

The Applicant agrees that compliance with this assurance constitutes a condition for continued receipt of Federal financial assistance and is binding on the Applicant, its successors, transferees and assignees.

The person whose signature appears below is authorized to sign this assurance and commit the Applicant to the above provisions.

(NAME AND TITLE OF AUTHORIZED OFFICIAL)

(SIGNATURE OF AUTHORIZED OFFICIAL)

(DATE)

IRS Low Income Taxpayer Clinic (LITC) Application Information Sheet

Name of Organization _____

Street Address	Mailing Address
_____	_____
_____	_____
_____ (City) (State) (Zip Code)	_____ (City) (State) (Zip Code)

Name of Clinic _____

Street Address	Mailing Address
_____	_____
_____	_____
_____ (City) (State) (Zip Code)	_____ (City) (State) (Zip Code)

Public Telephone Number (____) _____

Clinic Director _____ Title _____

Clinic Director's Phone Number (____) _____ Fax Number (____) _____

Clinic Director's E-Mail address _____

Grants Officer/Financial Administrator _____ Title _____

Street Address	Mailing Address*
_____	_____
_____	_____
_____ (City) (State) (Zip Code)	_____ (City) (State) (Zip Code)

Grants Officer's/Financial Administrator's Phone Number (____) _____ Fax Number (____) _____

Grant Officer's/Financial Administrator's E-Mail address _____

* Funds will be forwarded to this address

GRANT AGREEMENT

The Grant Agreement is entered into by the Internal Revenue Service, Department of the Treasury, United States of America, hereinafter referred to as IRS, and (Name of Applicant)

Hereinafter referred to as recipient.

The recipient agrees to operate a LITC Program in conformity with the approved Grant Application and

1. Program Guidelines (as stated in Publication 3319, "Low-Income Taxpayer Clinics 2001 Application Package and Guidelines");
2. IRC § 3601 of the Internal Revenue Service Restructuring and Reform Act of 1998, Public Law 105-2060 adding 26 U.S.C. § 7526; and,
3. Office of Management and Budget Circulars No. A-110, A-133 and either A-21 or A-122, as applicable.

Grant Agreement Period:

The Grant Agreement covers the period _____ to _____.

NOTE: If expenses are incurred prior to approval, and the grant is later denied, all costs incurred will be the responsibility of the Recipient.

Maximum Amount of Funds Available from Internal Revenue Service for Expense Reimbursement:

The Maximum amount of funds available from the Internal Revenue Service under the Grant Agreement is _____. This amount may be increased in writing only by the Internal Revenue Service, Attention: LITC Program Manager, OP:C:E:W:E, Room C7-171, 5000 Ellin Road, Lanham, MD 20706. No additional expense reimbursements or other payments shall be made by the Internal Revenue Service unless the maximum amount of funds set forth above has been increased in writing by the National Director, Education, Walk-In and Correspondence Improvement Division.

Approved by an Authorized Representative of the Program Sponsor by:

Name (Please Print)

Title (Please Print)

Signature

Date

Approved for the Internal Revenue Service by:

Name (Please Print)

Title (Please Print)

Signature

Date